On page 12, line 24, change "openings 86" to --opening 84--.

In the claims:

24. (amended) A [substrate for fabricating a] semiconductor package comprising:

a substrate comprising a first surface, a second surface and a plurality of conductors and ball bonding pads on the first surface;

a semiconductor die bonded directly to the second surface and having a first outline;

[a plurality of conductors formed on a first surface of the substrate, the conductors comprising a plurality of ball bonding pads;]

a first mask [formed] on the first surface comprising a plurality of via openings to the ball bonding pads; [and]

a second mask substantially covering [a] the second surface [of the substrate, and] including an opening there through [defining a] having a second outline substantially matching the first outline to define an open die attach area on the [substrate] second surface; and

an adhesive layer between the die and the substrate in the open die attach area bonding the die directly to the second surface.

25. (amended) The [substrate] package of claim 24 further comprising an encapsulating material encapsulating the die and the second mask.

[a semiconductor die adhesively bonded to the die attach area.]

26. (amended) The [substrate] package of claim 25 wherein the substrate includes a wire bonding opening and the die is aligned with the wire bonding opening, bonded circuit side down to the second surface, and wire bonded to the conductors.

[attach area has an outline corresponding to an outline of the die.]

27. (amended) A [substrate for a] semiconductor package comprising:

a substrate comprising a first surface, a second surface a plurality of conductors and ball bonding pads on the first surface, and a bonding opening from the first surface to the second surface;

a semiconductor die having a first outline, the die comprising a circuit side bonded to the second surface and aligned with the bonding opening;

[a first surface on the substrate and an opposing second surface on the substrate, the second surface having a die attach area thereon;]

[a plurality of conductors formed on the first surface, each conductor comprising a wire bonding pad and a ball bonding pad;]

a first mask [formed] on the first surface comprising a plurality of via openings aligned with selected ball bonding pads on the conductors and a first opening exposing selected wire bonding pads on the conductors; [and]

a second mask substantially covering the second surface and including a second opening there through having a second outline substantially matching the first outline to define an open [to the] die attach area on the second surface;

an adhesive layer between the die and the substrate in the open die attach area bonding the circuit side of the die to the second surface; and

a plurality of wires in the bonding opening wire bonded to the die and to the conductors.

28. (amended) The [substrate] package of claim 27 further comprising a glob top in the bonding opening at least partially encapsulating the wires.

[wherein the substrate comprises a third opening there through for wire bonding a die to the wire bonding pads.]

29. (amended) The [substrate] package of claim 27 wherein the first mask and the second mask comprise a photoimageable dielectric material.

30. (amended) A semiconductor package comprising:

a substrate having a first surface and a second surface;

a plurality of conductors [formed] on the first surface [, the conductors] comprising a plurality of ball bonding pads;

a first mask [formed] on the first surface comprising a plurality of via openings to the ball bonding pads;

[a second mask substantially covering the second surface and including an opening there through defining a die attach area on the substrate;]

a semiconductor die attached directly to the [die attach area] second surface in electrical communication with the conductors, the die having a first outline; [and]

a second mask substantially covering the second surface and including an opening there through having a second outline substantially matching the first outline to define an open die attach area on the second surface permitting the die to be bonded directly to the second surface; and

a plurality of solder balls [placed] in the via openings [and] bonded to the ball bonding pads.

31. (amended) The package of claim 30 further comprising an encapsulating resin on the [substrate] second surface encapsulating the die.

32. (amended) The package of claim 30 further comprising a wire bonding opening through the substrate aligned with the die and a plurality of wires wire bonding the die to the conductors.

[wherein the die is wire bonded to the conductors.]

33. (amended) The package of claim [33] 30 further comprising an adhesive layer attaching the die to the open die attach area.

34. (amended) A semiconductor package comprising:

a substrate comprising a first surface, [and] an opposing second surface and a wire bonding opening from the first surface to the second surface;

[having a die attach area thereon;]

a plurality of conductors [formed] on the first surface, each conductor comprising a wire bonding pad and a ball bonding pad;

a first mask [formed] on the first surface comprising a plurality of via openings aligned with selected ball bonding pads on the conductors and a first opening exposing selected wire bonding pads on the conductors;

[a second mask substantially covering the second surface and including a second opening there through to the die attach area;]

a semiconductor die [adhesively] aligned with the wire bonding opening and bonded circuit side down to the second surface, the die having a first outline;

[die attach area and wire bonded to the conductors; and]

a second mask substantially covering the second surface and including an opening there through having a second outline substantially matching the first outline to define an open die attach area on the second surface;

an adhesive layer between the die and the substrate in the open die attach area bonding the die directly to the second surface;

a plurality of wires placed through the wire bonding opening and bonded to the die and to the wire bonding pads; and